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File No. 229(C)

Collection No. II

19 32.

JP JP
286 17 mas
30/6

Mysore Residency

Bangalore.



Pros. Nos. 1-4
Serial

Subject.

General circulars of the Central Board of Revenue.

Previous References.

Later References.

321
35

NOTES AND PRECIS.

FILE No. 229(c) 1931

Section.

File No.

Heading.

Serial No.

NOTES.

DEPT.

Pros.

19

Nos.

BRANCH

Subject.

General circulars of the Central Board of Revenue.

Notes and Orders.

p.u.c.

Endorsement C.No.373-I.T/32, dated the 14th
June, 1932, from the Secretary, Central Board of Revenue.

Draft endorsement is submitted.

K. D. B. S.
22-6-32

Supdt.

R.
25/6

F.u.C.

✓
✓
Corrigendum R.Dis.No.373-I.T/32, dated the 18th
June, 1932, from the Secretary, Central Board of Revenue,
Simla.

Draft endorsement submitted.

V. D. Vedachalam

2. 7. 32.

1377 /

CORRESPONDENCE.

D.O. C.

No. 373-I.T/32

CENTRAL BOARD OF REVENUE,

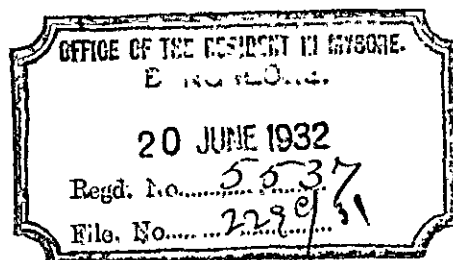
Simla

the

14th June

19 32.

My dear Wali Mohammad,



Indian Income-tax Act (XI-22) -
Section 9 - Property - Assessment
of annual value of - Clubs.

Your D.O.No.T.6232 dated the 20th April
1932.

The Government of India consider that the club in question, being registered as a company, and ^{therefore} having a legal personality, can hold property, and consequently, being a property-holder, can be assessed to pay income-tax on that property. It cannot, however, reside within the meaning of the proviso to sub-section (2) of section 9, because "residence" in that section is physical. The fact that it is a residential club, and that some of its members at any time are residing there is immaterial. If it were material, then the result would be that the total income of all the members would have to be calculated for the purpose of claiming the benefit of the ^{one} proviso to sub-section (2). Ordinarily a club like the ~~one~~ in question ~~Club~~ does not do any business.

2. The entire property of the club, alike the residential quarters and its non-residential property, should be assessed simply as property of which the

At the end of paragraph 2 of the Board's Circular quoted above, add the following:-

"3. The above view has been confirmed by the Judgment of the Calcutta High Court dated the 5th December 1934 in the case of the Calcutta Stock Exchange Association Limited."

y that it
or for the
sincerely,

Khan Bahadur Wali Mohammad, B.A., Sd. A. Tottenham.
Commissioner of Income-tax, 14. 6. 32.
United & Central Provinces,

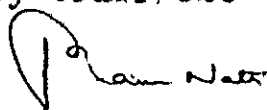
Circular No. 16 of 1932.
R No. M: 373-I. T. 32
Endorsement C. No. 373-I. T. 32. (vide Dy. No. 5721
25. 6. 32)

*

Copy forwarded to all Commissioners of
Income-tax (except United & Central Provinces) for
information.

Bombay With reference to his D.O. No. R.B: 34/32
dated 27th May 1932.

By Order, etc



14. 6. 32.
Secretary, Central Board of Revenue

12

D r a f t.

No 4254
Enc 1

28th June 1932

p.v.c.

Endorsement C.No.373-I.T/32,
dated the 14th June, 1932, from
the Secretary, Central Board of
Revenue.

A copy of the marginally
noted endorsement, with enclosure,
is forwarded to the Collector and
Assistant Commissioner of Income-tax,
Civil and Military Station, Bangalore,
for information.

R 2576
for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

R. D. Wager
25-6-32

25/7/32
B.
R. 25/7/32
P.

13

1576

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.

25 JUNE 1932

Regd. No. 5721

For 2280/31

373
R.Dis.No. 373-I.T./32.
Central Board of Revenue.
Simla, the 18th June 1932.

1/7/32

CORRIGENDUM.

(1) to G.I. ...
U.P. only.

(N)

Indian Income-tax Act (XI-22) - Section 9 - Assessment
of Annual Value - Property - Club - Board's (letter)
G.No.373-I.T./32, dated the 14th June 1932. endorsement

Please change the number of the Board's endorsement
quoted above to Circular No.16 of 1932
R.Dis.No.373-I.T./32

P. Ram Reddy

26.6.32,
Secretary,
Central Board of Revenue.

To
All Commissioners of Income-tax.

14

No 4524
- R 1

9th July 1932

D r a f t.

✓ R.Dis.No.373-I.T/32, dated the
18th June, 1932, from the
Secretary, ~~xxxxxx~~ Central Board
of Revenue.

slip. (0)

6/7
8/7
Sms B

A copy of the marginally
noted corrigendum is forwarded to the
Collector and Assistant Commissioner
of Income-tax, Civil and Military
Station, Bangalore, in continuation of
endorsement No.4254, dated 28-6-1932,
from this Residency.

R 577

for SECRETARY TO THE RESIDENT.

V. D. Vedachalam.
2. 7. 32.